## Iowa Individual Income Tax Payment Voucher INSTRUCTIONS

If you owe additional tax, enclose this voucher and payment with your tax return. If you have an electronic return or are otherwise mailing the voucher and payment separately from your return, send them to:

Iowa Department of Revenue and Finance Iowa Income Tax - Document Processing PO Box 9187

Des Moines, Iowa 50306-9187

Make check payable to Treasurer, State of Iowa

**Penalty for Failure to Timely File a Return:** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is not mailed by the due date and at least 90% of the correct tax is not paid by the due date.

**Penalty for Failure to Timely Pay the Tax Due:** When the return has been filed timely, a penalty of 5% will be added to the tax due if at least 90% of the correct tax is not paid by the due date.

Where the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

**Interest:** Taxes payable during calendar year 2002 are subject to interest at a rate of 0.8% per month, which accrues on unpaid tax from the due date of the deposit or return. Any fraction of a month is considered a whole month for purposes of computing interest. The interest rate varies on an annual basis.

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You could be doing this online!
No forgetting to make the payment.
Taken directly out of your account.

www.state.ia.us/tax

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	department	of Revenue	and	Finance					
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Iowa Individual Income Tax Payment Voucher f I

PRI	PRINT your name (last, first, middle initial)													Social Security Number					
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Spo	Spouse's name (last, first, middle initial)													Spouse's Social Security Number					
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Address (number and street, including apartment or rural route)											Amount of payment								
												\$							
City, state, and zip code										Daytime Telephone Number									
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